

EXHIBIT 23

STROOCK

By E-Mail and Overnight Mail

March 27, 2007

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Re: Arbitration between Security Ins. Co. of Hartford, et. al. and Commercial Risk Reinsurance Company Limited (Bermuda) and Commercial Risk Re-Insurance Company (Vermont) (Non-DIG)

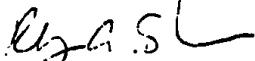
Dear John:

A week has passed since Mr. Dielmann withdrew as an arbitrator in the above-referenced arbitration without explanation. As we advised you in our correspondence of March 20, 2007, and you "noted" in your response of the same day, Claimant is committed to proceeding with the Non-DIG arbitration during the week of June 25th, as previously agreed by the parties. You may recall that the Non-DIG arbitration hearing was postponed for nearly four months from the originally scheduled March date as an accommodation to Mr. Dielmann.

To date, Commercial Risk Reinsurance Company Limited (Bermuda) and Commercial Risk Re-Insurance Company (Vermont) (collectively "Commercial Risk") have not appointed a replacement arbitrator who is available to serve on a panel during the week of June 25, 2007, nor have you advised us of Commercial Risk's intent to do so.

Please be advised that if we do not receive within ten (10) days, notice of appointment of a replacement arbitrator who satisfies all applicable requirements and is available for a hearing during the week of June 25, 2007, we will seek court appointment of a replacement arbitrator.

Very truly yours,



Regan A. Shulman

cc: André Lefebvre
Dennis Haver, Esq.
Michele L. Jacobson, Esq.